

Jeffrey N. Pomerantz, Esq.
Andrew W. Caine, Esq.
(admitted *pro hac vice*)
PACHULSKI STANG ZIEHL & JONES LLP
10100 Santa Monica Boulevard
Los Angeles, California 90067-4100
Telephone: (310) 277-6910
Telecopy: (310) 201-0760

Lynn L. Tavenner, Esq. (VA Bar No. 30083
Paula S. Beran, Esq. (VA Bar No. 34679)
TAVENNER & BERAN, PLC
20 North Eighth Street, 2nd Floor
Richmond, Virginia 23219
Telephone: (804) 783-8300
Telecopy: (804) 783-0178

*Counsel for the Circuit City Stores, Inc.
Liquidating Trust*

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

In re:	:	Chapter 11
CIRCUIT CITY STORES, INC., <u>et al.</u> ,	:	Case No. 08-35653-KRH
Debtors.	:	(Jointly Administered)
	:	
	:	

**NOTICE OF SIXTH OMNIBUS OBJECTION TO CLAIMS
(DISALLOWANCE OF CERTAIN INVALID UNLIQUIDATED CLAIMS
AND FIXING OF CERTAIN UNLIQUIDATED CLAIMS)**

PLEASE TAKE NOTICE that the Circuit City Stores, Inc. Liquidating Trust (the “Liquidating Trust” and/or “Trust”), through Alfred H. Siegel, the duly appointed trustee of the Trust (the “Trustee”), pursuant to the Second Amended Joint Plan of Liquidation of Circuit City Stores, Inc. and its Affiliated Debtors and Debtors in Possession and its Official Committee of Creditors Holding General Unsecured Claims in the above-captioned cases of the above referenced estates of Circuit City Stores, Inc. et al. (collectively, the “Debtors”) filed the Sixth Omnibus Objection to Claims (Disallowance of Certain Invalid Unliquidated Claims and Fixing of Certain Unliquidated Claims) (the “Objection”) with the United States Bankruptcy Court for the Eastern District of Virginia (the “Bankruptcy Court”). A copy of the Objection is attached to this notice (this “Notice”) as Exhibit 1. By the Objection, the Liquidating Trust is seeking to (i) disallow as noted each of the claims identified on Exhibits C and D attached thereto, and (ii) fix the claims identified on Exhibit E attached thereto in the amount specified therein.

PLEASE TAKE FURTHER NOTICE THAT on April 1, 2009, the Bankruptcy Court entered the Order Establishing Omnibus Objection Procedures and Approving the Form and Manner of the Notice of Omnibus Objections (Docket No. 2881) (the “Order”), by which the Bankruptcy Court approved procedures for filing omnibus objections to proofs of claim and requests for allowance and payment of administrative expenses and/or cure claims (collectively, the “Claims”) in connection with the above-captioned chapter 11 cases (the “Omnibus Objection Procedures”).

Specifically, the Objection seeks to disallow or fix certain claims, including your claim(s), listed below, all as set forth in the Objection.

TO:

<u>Claim Number</u>	<u>Claim Amount</u>	<u>Reference Objection</u>
-------------------------	-------------------------	--------------------------------

SPECIFIC INFORMATION PROVIDED ON INDIVIDUALIZED NOTICE

YOU ARE RECEIVING THIS NOTICE BECAUSE THE PROOF(S) OF CLAIM LISTED HEREIN THAT YOU FILED AGAINST ONE OR MORE OF THE DEBTORS IN THE ABOVE-CAPTIONED CHAPTER 11 CASES ARE SUBJECT TO THE OBJECTION. YOUR RIGHTS MAY BE AFFECTED BY THE OBJECTION. THEREFORE, YOU SHOULD READ THIS NOTICE (INCLUDING THE OBJECTION AND OTHER ATTACHMENTS) CAREFULLY AND DISCUSS THEM WITH YOUR ATTORNEY. IF YOU DO NOT HAVE AN ATTORNEY, YOU MAY WISH TO CONSULT ONE.

MOREOVER, PURSUANT TO RULE 3007-1 OF THE LOCAL RULES OF THE UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF VIRGINIA AND THE OMNIBUS OBJECTION PROCEDURES, UNLESS A WRITTEN RESPONSE AND A REQUEST FOR A HEARING ARE FILED WITH THE CLERK OF THE COURT AND SERVED ON THE OBJECTING PARTY BY 4:00 P.M. (EASTERN TIME) ON APRIL 7, 2011, THE COURT MAY DEEM ANY OPPOSITION WAIVED, TREAT THE OBJECTION AS CONCEDED AND ENTER AN ORDER GRANTING THE RELIEF REQUESTED WITHOUT A HEARING.

**Critical Information for Claimants
Choosing to File a Response to the Objection**

Who Needs to File a Response: If you oppose the relief requested in the Objection and if you are unable to resolve the Objection with the Liquidating Trust before the deadline to respond, then you must file and serve a written response (the “Response”) to the Objection in accordance with this Notice.

If you do not oppose the relief requested in the Objection, then you do not need to file a written Response to the Objection and you do not need to appear at the hearing.

Response Deadline: The Response Deadline is **4:00 p.m. (Eastern Time) on April 7, 2011 (the “Response Deadline”).**

THE BANKRUPTCY COURT WILL ONLY CONSIDER YOUR RESPONSE IF YOUR RESPONSE IS FILED, SERVED AND RECEIVED BY THE RESPONSE DEADLINE.

Your Response will be deemed timely filed only if the Response is actually received on or before the Response Deadline by the Bankruptcy Court at the following address:

Clerk of the Bankruptcy Court
United States Bankruptcy Court

701 East Broad Street – Room 4000
Richmond, Virginia 23219

Your Response will be deemed timely served only if a copy of the Response is actually received on or before the Response Deadline by the Liquidating Trust's attorneys:

Jeffrey N. Pomerantz, Esq.
Andrew W. Caine, Esq.
(admitted *pro hac vice*)
PACHULSKI STANG ZIEHL & JONES LLP
10100 Santa Monica Boulevard
Los Angeles, California 90067-4100
Telephone: (310) 277-6910
Telecopy: (310) 201-0760

Lynn L. Tavenner, Esq. (VA Bar No. 30083
Paula S. Beran, Esq. (VA Bar No. 34679)
TAVENNER & BERAN, PLC
20 North Eighth Street, 2nd Floor
Richmond, Virginia 23219
Telephone: (804) 783-8300
Telecopy: (804) 783-0178

The status hearing on the Objection will be held at **2:00 p.m. (Eastern Time) on April 14, 2011 at:**

United States Bankruptcy Court
701 East Broad Street – Courtroom 5100
Richmond, Virginia 23219

If you file a timely Response, in accordance with the Objection Procedures, you do not need to appear at the status hearing on the Objection.

**Procedures for Filing a Timely Response and
Information Regarding the Hearing on the Objection**

Contents. To facilitate a speedy and non-judicial resolution of a Claim subject to the Objection, any claimant filing a Response shall use its best efforts to include the following (at a minimum) in its filed Response, to the extent such materials are not attached to its proof of claim:

- a. a caption setting forth the name of the Bankruptcy Court, the name of the Debtors, the case number and the title of the Objection to which the Response is directed;
- b. the claimant's name and an explanation for the amount of the Claim;
- c. a concise statement, executed by (or identifying by name, address and telephone number) a person with personal knowledge of the relevant facts that support the Response, setting forth the reasons why the Bankruptcy Court should overrule the Objection as to the claimant's claim, including, without limitation (to the extent not set forth in its proof of claim), the specific factual and legal bases upon which the claimant intends to rely in support of its Response and its underlying Claim;

- d. a copy of or identification of any other documentation or other evidence of the Claim, to the extent not already included with the Claim that the claimant presently intends to introduce into evidence in support of its Claim at the hearing; provided, however, that for a Response filed in support of a Claim arising out of a lease of real property, the Response need not attach such lease if the claimant indicates its willingness to provide such documentation upon request;
- e. a declaration of a person with personal knowledge of the relevant facts that support the Response;
- f. the claimant's address, telephone number and facsimile number and/or the name, address, telephone number and facsimile number of the claimant's attorney and/or designated representative to whom the attorneys for the Debtors should serve a reply to the Response, if any (collectively, the "Notice Address"). If a Response contains Notice Address that is different from the name and/or address listed on the Claim, the Notice Address will control and will become the service address for future service of papers with respect to all of the claimant's Claims listed in the Objection (including all Claims to be reduced or disallowed) and only for those Claims in the Objection; and
- g. to the extent such person differs from the person identified pursuant to subjection e, above, the name, address, telephone number, facsimile number, and electronic mail address of the representative of the claimant (which representative may be the claimant's counsel) party with authority to reconcile, settle or otherwise resolve the Objection on the claimant's behalf (collectively, the "Additional Addresses"). Unless the Additional Addresses are the same as the Notice Addresses, the Additional Address will not become the service address for future service of papers.

Additional Information. To facilitate a resolution of the Objection, your Response should also include the name, address, telephone number and facsimile number of the party with authority to reconcile, settle or otherwise resolve the Objection on the claimant's behalf. Unless the Additional Addresses are the same as the Notice Addresses, the Additional Addresses will not become the service address for future service of papers.

Failure to File Your Timely Response. If you fail to file and serve your Response on or before the Response Deadline in compliance with the procedures set forth in this Notice, the Liquidating Trust will present to the Bankruptcy Court an appropriate order granting the relief requested in the Objection without further notice to you.

Each Objection Is a Contested Matter. Each Claim subject to the Objection and the Response thereto shall constitute a separate contested matter as contemplated by Bankruptcy Rule 9014, and any order entered by the Bankruptcy Court will be deemed a separate order with respect to such claim.

Additional Information

Requests for Information. You may also obtain a copy of the Objection or related documents on the internet, by accessing the website of www.kccllc.net/circuitcity.

Reservation of Rights. Nothing in this Notice or the Objection constitutes a waiver of the Debtors' and/or the Trust's right to assert any claims, counterclaims, rights of offset or recoupment, preference actions, fraudulent-transfer actions or any other claims against you by the Liquidating Trust. Unless the Bankruptcy Court allows your Claims or specifically orders otherwise, the Liquidating Trust has the right to object on any grounds to the Claims (or to any other Claims or causes of action you may have filed or that have been scheduled by the Debtors) at a later date on any grounds or bases. In such event, you will receive a separate notice of any such objections.

Dated: February 25, 2011

/s/ Paula S. Beran

Lynn L. Tavenner (VA Bar No. 30083)
Paula S. Beran (VA Bar No. 34679)
TAVENNER & BERAN, P.L.C.
20 North Eighth Street, 2nd Floor
Richmond, Virginia 23219
Telephone: 804-783-8300
Facsimile: 804-783-0178
Email: ltavenner@tb-lawfirm.com
pberan@tb-lawfirm.com

-and-

Jeffrey N. Pomerantz (admitted *pro hac vice*)
Andrew W. Caine (admitted *pro hac vice*)
PACHULSKI STANG ZIEHL & JONES LLP
10100 Santa Monica Blvd.
11th Floor
Los Angeles, California 90067-4100
Telephone: 805-123-4567
Facsimile: 310/201-0760
E-mail: jpomerantz@pszjlaw.com
acaine@pszjlaw.com

*Counsel for the Circuit City Stores, Inc.
Liquidating Trust*

Jeffrey N. Pomerantz, Esq.
Andrew W. Caine, Esq.
(admitted *pro hac vice*)
PACHULSKI STANG ZIEHL & JONES LLP
10100 Santa Monica Boulevard
Los Angeles, California 90067-4100
Telephone: (310) 277-6910
Telecopy: (310) 201-0760

- and -

Lynn L. Tavenner, Esq. (VA Bar No. 30083)
Paula S. Beran, Esq. (VA Bar No. 34679)
TAVENNER & BERAN, PLC
20 North Eighth Street, 2nd Floor
Richmond, Virginia 23219
Telephone: (804) 783-8300
Telecopy: (804) 783-0178

*Counsel to the Circuit City Stores, Inc.
Liquidating Trust*

Robert J. Feinstein, Esq.
(admitted *pro hac vice*)
PACHULSKI STANG ZIEHL & JONES LLP
780 Third Avenue, 36th Floor
New York, New York 10017
Telephone: (212) 561-7700
Telecopy: (212) 561-7777

*Counsel to the Circuit City Stores, Inc.
Liquidating Trust*

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

----- X
In re: : Chapter 11
: Case No. 08-35653 (KRH)
CIRCUIT CITY STORES, INC., et al., :
Debtors. : Jointly Administered
----- X

**LIQUIDATING TRUST'S SIXTH OMNIBUS OBJECTION
TO CLAIMS (DISALLOWANCE OF CERTAIN INVALID UNLIQUIDATED
CLAIMS AND FIXING OF CERTAIN UNLIQUIDATED CLAIMS)**

The Circuit City Stores, Inc. Liquidating Trust (the "Liquidating Trust"), through Alfred H. Siegel, the duly appointed trustee of the Trust (the "Trustee"), pursuant to the Second Amended Joint Plan of Liquidation of Circuit City Stores, Inc. and its Affiliated

Debtors and Debtors in Possession and its Official Committee of Creditors Holding General Unsecured Claims (the “Plan”) in the above-captioned cases, hereby files this Sixth Omnibus Objection to Claims (Disallowance of Certain Invalid Unliquidated Claims and Fixing of Certain Unliquidated Claims) (the “Objection”), and hereby moves this court (the “Court”), pursuant to sections 105, 502 and 503 of title 11 of the United States Code, 11 U.S.C. §§ 101 *et seq.* (as amended, the “Bankruptcy Code”), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Local Bankruptcy Rule 3007-1, for an order, the proposed form of which is attached hereto as Exhibit A, granting the relief sought by this Objection, and in support thereof states as follows:

JURISDICTION AND VENUE

1. This Court has jurisdiction to consider this Objection under 28 U.S.C. §§ 157 and 1334. This is a core proceeding under 28 U.S.C. § 157(b). Venue of these cases and this Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409. The statutory and legal predicates for the relief requested herein are Bankruptcy Code sections 105, 502 and 503, Bankruptcy Rule 3007 and Local Bankruptcy Rule 3007-1.

BACKGROUND

2. On November 10, 2008 (the “Petition Date”), the debtors in the above-captioned cases (the “Debtors”)¹ filed voluntary petitions in this Court for relief under chapter 11 of the Bankruptcy Code.

¹ The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc.(6796), Sky Venture Corp. (0311), PRAHS, Inc.(n/a), XSStuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512).

3 . On November 12, 2008, the Office of the United States Trustee for the Eastern District of Virginia appointed a statutory committee of unsecured creditors (the “Creditors’ Committee”).

4 . On November 12, 2008, the Court appointed Kurtzman Carson Consultants LLC (“KCC”) as claims, noticing, and balloting agent for the Debtors in these chapter 11 cases pursuant to 28 U.S.C. § 156(c).

5 . On December 10, 2008, the Court entered that certain Order Pursuant to Bankruptcy Code Sections 105 and 502 and Bankruptcy Rules 2002, 3003(c)(3), and 9007 (I) Setting General Bar Date and Procedures for Filing Proofs of Claim; and (II) Approving Form and Manner of Notice Thereof (Docket No. 890) (the “Claims Bar Date Order”).

6 . Pursuant to the Claims Bar Date Order, the deadline for filing all “claims” (as defined in 11 U.S.C. § 105(5)) arising before November 10, 2008 against the Debtors by any non-governmental entity was 5:00 p.m. (Pacific) on January 30, 2009 (the “General Bar Date”). The deadline for governmental units to file claims that arose before November 10, 2009 was 5:00 p.m. (Pacific) on May 11, 2009 (the “Governmental Bar Date”). Pursuant to the Claims Bar Date Order, this Court approved the form and manner of the claims bar date notice, which was attached as Exhibit A to the Claims Bar Date Order (the “Claims Bar Date Notice”).

7 . On December 17 and 19, 2008, KCC served a copy of the Claims Bar Date Notice on all parties who filed notices of appearance pursuant to Bankruptcy Rule 2002, all of the Debtors’ scheduled creditors in these cases, the Debtors’ equity holders, and certain other parties (Docket No. 1314). In addition, the Debtors published

the Claims Bar Date Notice in The Wall Street Journal (Docket No. 1395) and The Richmond Times-Dispatch (Docket No. 1394).

8 . On November 12, 2008, this Court entered that certain Order Establishing Bar Date for Filing Requests for Payment of Administrative Expense Claims Under Bankruptcy Code Sections 105 and 503(b)(9) and Approving Form, Manner and Sufficiency of Notice of the Bar Date Pursuant to Bankruptcy Rule 9007 (Docket No. 107)(the “503(b)(9) Bar Date Order”).

9 . Pursuant to the 503(b)(9) Bar Date Order, this Court approved the form and manner of the 503(b)(9) bar date notice, which was attached as Exhibit A to the 503(b)(9) Bar Date Order (the “503(b)(9) Bar Date Notice”). Pursuant to the 503(b)(9) Bar Date Order and 503(b)(9) Bar Date Notice, the bar date for filing proofs of claim asserting administrative priority claims pursuant to section 503(b)(9) of the Bankruptcy Code was on December 19, 2008 (the “503(b)(9) Bar Date”).

10 . On November 19, 2008, KCC served a copy of the 503(b)(9) Bar Date Notice on the 2002 Service List, all of the Debtors’ scheduled creditors in these cases, the Debtors’ equity holders, and certain other parties (Docket No. 358). In addition, the Debtors published the 503(b)(9) Bar Date Notice in The New York Times (Docket No. 549), The Wall Street Journal (Docket No. 548), and The Richmond Times-Dispatch (Docket No. 547).

11 . On January 16, 2009, the Court authorized the Debtors, among other things, to conduct going out of business sales at the Debtors’ remaining 567 stores pursuant to an agency agreement (the “Agency Agreement”) between the Debtors and a joint venture, as agent (the “Agent”). On January 17, 2009, the Agent commenced going

out of business sales pursuant to the Agency Agreement at the Debtors remaining stores.

As of March 8, 2009, the going out of business sales at the Debtors' remaining stores had been completed.

12. On April 1, 2009, this Court entered an Order Establishing Omnibus Objection Procedures and Approving the Form and Manner of Notice of Omnibus Objections (Docket No. 2881) (the "Omnibus Objection Procedures Order").

13. On May 15, 2009, the Court entered that certain Order Pursuant to Bankruptcy Code Sections 105 and 503 and Bankruptcy Rules 2002 and 9007 (i) Setting Administrative Bar Date and Procedures For Filing and Objecting To Administrative Expense Request and (ii) Approving Form and Manner of Notice Thereof (Docket No. 3354) (the "Administrative Claims Bar Date Order").

14. Pursuant to the Administrative Claims Bar Date Order, the deadline for filing all Administrative Expense Requests (as defined in the Administrative Claims Bar Date Order) was 5:00 p.m. (Pacific) on June 30, 2009. Pursuant to the Administrative Claims Bar Date Order, this Court approved the form and manner of the claims bar date notice, which was attached as Exhibit A to the Administrative Claims Bar Date Order (the "Claims Bar Date Notice").

15. On or before May 22, 2009, KCC served a copy of the Administrative Claims Bar Date Notice on all parties who filed notices of appearance pursuant to Bankruptcy Rule 2002, all of the Debtors' scheduled creditors in these cases, the Debtors' equity holders, and certain other parties (Docket Nos. 3397 and 4609). In addition, the Debtors published the Administrative Claims Bar Date Notice in The Financial Times (Docket No. 3970), The Richmond Times-Dispatch (Docket No. 3969)

and The Wall Street Journal (Docket No. 3968).

16. On August 9, 2010, the Debtors and the Creditors' Committee filed the Plan, which provides for the liquidation of the Debtors' assets and distribution of the proceeds thereof under chapter 11 of the Bankruptcy Code.

17. On September 10, 2010, the United States Bankruptcy Court, Eastern District of Virginia, signed an Order confirming the Plan (Docket No. 8555) (the "Confirmation Order").

18. Pursuant to the Plan and Confirmation Order, the deadline for requests for payment of Administrative Claims that arose on and after January 1, 2010 up to and through the Effective Date was January 3, 2011 (the "Final Administrative Bar Date").

19. On November 3, 2010, KCC served a copy of the Notice of (I) Confirmation of Modified Second Amended Joint Plain of Liquidation of Circuit City Stores, Inc. and its Affiliated Debtors and Debtors in Possession and its Official Committee of Creditors Holding General Unsecured Claims Under Chapter 11 of the Bankruptcy Code, (II) the Occurrence of the Effective Date and (III) the Deadlines for Filing Administrative Claims, Final Fee Applications and Rejection Damages Claims (Docket No. 8865), which included notice of the Final Administrative Bar Date, on the 2002 Service List, all of the Debtors' scheduled creditors in these cases, the Debtors' equity holders, and certain other parties (Docket No. 8947).

20. The Plan became effective on November 1, 2010 (the "Effective Date"), and pursuant to the Plan and Liquidating Trust Agreement approved therewith, the Trust assumed the right and responsibility to liquidate the Debtors' remaining assets and

distribute the proceeds to creditors, including the prosecution of Causes of Action and objections to claims.

OBJECTIONS TO CLAIMS

21. By this Objection, the Liquidating Trust seeks entry of an order, in substantially the form attached hereto as Exhibit A, pursuant to Bankruptcy Code sections 105(a), 502 and 503, Bankruptcy Rule 3007 and Local Bankruptcy Rule 3007-1, (i) disallowing as noted each of the claims identified on Exhibits C and D attached hereto, and (ii) fixing the claims identified on Exhibit E attached hereto in the amount specified therein.

22. For ease of reference, attached hereto as Exhibit B is an alphabetical listing of all claimants whose Claims are included in this Objection (the "Claimants"), with a cross-reference by claim number.

A. Disallowance of Certain Invalid Claims

23. The basis for disallowance of the claims listed on Exhibits C and D attached hereto (the "Invalid Unliquidated Claims") is that all of the Invalid Unliquidated Claims assert claims for which the Debtors do not have any liability.

24. Exhibit C identifies Invalid Unliquidated Claims that are invalid based on the Debtors' books and records (the "Books and Records Expunge Claims"). After a review of the Books and Records Expunge Claims and the bases upon which each is asserted, and a review of the Debtors' books and records, the Liquidating Trust has determined that the Books and Records Expunge Claims assert claims for which the Liquidating Trust disputes any liability. For certain of the Books and Records Expunge Claims, the Liquidating Trust is not objecting at this time to the unsecured portion of the

Books and Records Expunge Claims, as noted in Exhibit C. Accordingly, the Liquidating Trust requests that the Books and Records Expunge Claims identified on Exhibit C be disallowed as specified on Exhibit C.

25 . Exhibit D identifies Invalid Contingent Claims (the “Contingent Claims”) of former officers and directors of the Debtors or insurance facilitators (the “Contingent Claimants”) asserting a right to future indemnification based on damages that might potentially be suffered by the Claimants for debts owing by the Debtors. However, the Contingent Claims should be disallowed because they are claims “for reimbursement or contribution of an entity that is liable with the debtor . . . [and] such claim[s] for reimbursement or contribution [are] contingent.” 11 U.S.C. § 502(e). As the Contingent Claims are contingent and the Contingent Claimants have not proven actual damages, the Liquidating Trust requests that the Contingent Claims identified on Exhibit D be disallowed.

B. Fixing of Certain Valid Unliquidated Claims

26 . The basis for fixing the claims in the amount listed on Exhibit E attached hereto (the "Valid Unliquidated Claims") is that currently the filed claim amount is unliquidated, but asserts a liability, in whole or in part, for which the Liquidating Trust believes there is liability on the part of the Debtors. Specifically, after a review of the Valid Unliquidated Claims and the bases upon which each is asserted, and a review of the Debtors' books and records, the Liquidating Trust has determined the amount of the Debtors' liability on the Valid Unliquidated Claims and seeks to allow the Valid Unliquidated Claim in that amount, as set forth on Exhibit E. Accordingly, the Liquidating Trust requests that the Valid Unliquidated Claims identified on Exhibit E be fixed in the

amount stated in Exhibit E.

RESERVATION OF RIGHTS

27 . The Liquidating Trust reserves the right to further object to any and all claims, whether or not the subject of this Objection, for allowance and/or distribution purposes, and on any other grounds. Furthermore, the Liquidating Trust reserves the right to modify, supplement and/or amend this Objection as it pertains to any Claim or Claimant herein.

NOTICE AND PROCEDURE

28 . Notice of this Objection has been provided to all Claimants with Claims that are the subject to this Objection as identified on Exhibits C through E, respectively, and to parties-in-interest in accordance with the Court’s Supplemental Order Pursuant to Bankruptcy Code Sections 102 and 105, Bankruptcy Rules 2002 and 9007, and Local Bankruptcy Rules 2002-1 and 9013-1 Establishing Certain Notice, Case Management and Administrative Procedures (entered on December 30, 2009 at Docket No. 6208) (the “Case Management Order”). The Liquidating Trust submits that the following methods of service upon the Claimants should be deemed by the Court to constitute due and sufficient service of this Objection: (a) service in accordance with Federal Rule of Bankruptcy Procedure 7004 and the applicable provisions of Federal Rule of Civil Procedure 4; (b) to the extent counsel for a Claimant is not known to the Liquidating Trust, by first class mail, postage prepaid, on the signatory of the Claimant’s proof of claim form or other representative identified in the proof of claim form or any attachment thereto; or (c) by first class mail, postage prepaid, on any counsel that has appeared on the Claimant’s behalf in the Debtors’ bankruptcy cases. The Liquidating Trust is serving the Claimant

with this Objection and the exhibit on which the Claimant's claim is listed.

29. To the extent any Claimant timely files and properly serves a response to this Objection by **4:00 P.M. (Eastern) on April 7, 2011** as required by the Case Management Order and under applicable law, and the parties are unable to otherwise resolve the Objection, the Liquidating Trust requests that the Court conduct a status conference² with respect to any such responding claimant at **2:00 P.M. (Eastern) on April 14, 2011** and thereafter schedule the matter for a future hearing as to the merits of such claim. However, to the extent any Claimant fails to timely file and properly serve a response to this Objection as required by the Case Management Order and applicable law, the Liquidating Trust requests that the Court enter an order, substantially in the form attached hereto as Exhibit A, (i) disallowing each of the claims identified on Exhibits C and D attached hereto, and (ii) fixing the claims identified on Exhibit E attached hereto in the amount specified therein.

COMPLIANCE WITH BANKRUPTCY RULE 3007 AND THE OMNIBUS OBJECTION PROCEDURES ORDER

30. This Objection complies with Bankruptcy Rule 3007(e). Additionally, the Liquidating Trust submits that this Objection is filed in accordance with the Omnibus Objection Procedures Order.

WAIVER OF MEMORANDUM OF LAW

31. Pursuant to Local Bankruptcy Rule 9013-1(G), and because there are no novel issues of law presented in the Motion, the Liquidating Trust requests that the

² In accordance with the Omnibus Objection Procedures Order, Claimants who timely respond to the Objection do not need to appear at the status conference.

requirement that all motions be accompanied by a written memorandum of law be waived.

NO PRIOR RELIEF

32. No previous request for the relief sought herein has been made to this Court or any other court.

WHEREFORE, the Liquidating Trust respectfully requests that the Court enter an Order sustaining this Objection and granting such other and further relief as the Court deems appropriate.

Dated: Richmond, Virginia
February 25, 2011

TAVENNER & BERAN, PLC

/s Paula S. Beran
Lynn L. Tavenner (VA Bar No. 30083)
Paula S. Beran (VA Bar No. 34679)
20 North Eighth Street, 2nd Floor
Richmond, Virginia 23219
(804) 783-8300

- and -

PACHULSKI STANG ZIEHL & JONES LLP
Jeffrey N. Pomerantz, Esq.
Andrew W. Caine, Esq.
10100 Santa Monica Boulevard
Los Angeles, California 90067-4100
(310) 277-6910

- and -

PACHULSKI STANG ZIEHL & JONES LLP
Robert J. Feinstein, Esq.
780 Third Avenue, 36th Floor
New York, New York 10017
(212) 561-7700

*Counsel to the Circuit City Stores, Inc.
Liquidating Trust*

EXHIBIT A

Jeffrey N. Pomerantz, Esq.
Andrew W. Caine, Esq.
(admitted *pro hac vice*)
PACHULSKI STANG ZIEHL & JONES LLP
10100 Santa Monica Boulevard
Los Angeles, California 90067-4100
Telephone: (310) 277-6910
Telecopy: (310) 201-0760

Lynn L. Tavenner, Esq. (VA Bar No. 30083)
Paula S. Beran, Esq. (VA Bar No. 34679)
TAVENNER & BERAN, PLC
20 North Eighth Street, 2nd Floor
Richmond, Virginia 23219
Telephone: (804) 783-8300
Telecopy: (804) 783-0178

- and -

Robert J. Feinstein, Esq.
(admitted *pro hac vice*)
PACHULSKI STANG ZIEHL & JONES LLP
780 Third Avenue, 36th Floor
New York, New York 10017
Telephone: (212) 561-7700
Telecopy: (212) 561-7777

Counsel to the Liquidating Trustee

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

----- x
In re: : Chapter 11
: Case No. 08-35653 (KRH)
CIRCUIT CITY STORES, INC., et al., :
Debtors. : Jointly Administered
----- x

**ORDER SUSTAINING LIQUIDATING TRUST'S SIXTH
OMNIBUS OBJECTION TO CLAIMS (DISALLOWANCE OF
CERTAIN INVALID UNLIQUIDATED CLAIMS AND FIXING
OF CERTAIN UNLIQUIDATED CLAIMS)**

THIS MATTER having come before the Court³ on the Liquidating Trust's Sixth Omnibus Objection to Claims Omnibus Objection to Claims (Disallowance of Certain Invalid Unliquidated Claims and Fixing of Certain Unliquidated Claims) (the "Objection"), which requested, among other things, that the claims specifically identified on Exhibits C through E attached to the Objection be disallowed or fixed for those reasons set forth in the Objection; and it appearing that due and proper notice and service of the Objection as set forth therein was good and sufficient and that no other further notice or service of the Objection need be given; and it further appearing that no response was timely filed or properly served by the Claimants being affected by this Order; and it appearing that the relief requested on the Objection is in the best interest of the Liquidating Trust, the Debtors' estates and creditors and other parties-in-interest; and after due deliberation thereon good and sufficient cause exists for the granting of the relief as set forth herein,

IT IS HEREBY ORDERED ADJUDGED AND DECREED THAT:

1. The Objection is SUSTAINED.
2. The Claims identified on Exhibit A as attached hereto and incorporated herein are forever disallowed in their entirety for all purposes in these bankruptcy cases.
3. The Claims identified on Exhibit B as attached hereto and incorporated herein are forever fixed for all purposes in these bankruptcy cases in the manner stated in Exhibit B.

³ Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Objection.

4. The Court will conduct a status conference on _____, 2011 at 2:00 p.m. for all Claims identified in the Response/Action column as "Received-Continued" on Exhibit C attached hereto.

5. The Liquidating Trust's rights to object to any claim including (without limitation) the Claims subject to the Objection, on any grounds that applicable law permits, are not waived and are expressly reserved.

6. The Liquidating Trust shall serve a copy of this Order on the claimants included on the exhibits to this Order on or before five (5) business days from the entry of this Order.

7. This Court shall retain jurisdiction to hear and determine all matters arising from or relating to this Order.

Dated: Richmond, Virginia
_____, 2011

HONORABLE KEVIN R. HUENNEKENS
UNITED STATES BANKRUPTCY JUDGE

WE ASK FOR THIS:

TAVENNER & BERAN, PLC

Lynn L. Tavenner (VA Bar No. 30083)

Paula S. Beran (VA Bar No. 34679)

20 North Eighth Street, 2nd Floor

Richmond, Virginia 23219

(804) 783-8300

- and -

PACHULSKI STANG ZIEHL & JONES LLP

Jeffrey N. Pomerantz, Esq.

Andrew W. Caine, Esq.

10100 Santa Monica Boulevard

Los Angeles, California 90067-4100

(310) 277-6910

- and -

PACHULSKI STANG ZIEHL & JONES LLP

Robert J. Feinstein, Esq.

780 Third Avenue, 36th Floor

New York, New York 10017

(212) 561-7700

Counsel to the Circuit City Stores, Inc.

Liquidating Trust

CERTIFICATION OF ENDORSEMENT UNDER LOCAL RULE 9022-1(C)

Pursuant to Local Bankruptcy Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

/ _____
Lynn L. Tavenner

In re Circuit City Stores, Inc, et al.
Case No. 08-35653 (KRH)

EXHIBIT B

Claims Listed by Claimant Name		
Claimant Name	Claim Number	Objection Exhibit
Alabama Power Company	4721	Exhibit C - Books & Records Expunge
Alan T Kane	15080	Exhibit D - Contingent Expunge
Allen B King	15076	Exhibit D - Contingent Expunge
American Home Assurance Company American Home Assurance Company Canada American International Specialty Lines Insurance Company AIU Insurance Company Granite State Insurance Company Lexington Insurance Company National Union Fire Insurance Company of Pittsburgh PA New Hampshire Insurance Company Canada The Insuran	14126	Exhibit D - Contingent Expunge
American Home Assurance Company American Home Assurance Company Canada American International Specialty Lines Insurance Company AIU Insurance Company Granite State Insurance Company Lexington Insurance Company National Union Fire Insurance Company of Pittsburgh PA New Hampshire Insurance Company Canada The Insuran	14124	Exhibit D - Contingent Expunge
American Home Assurance Company American Home Assurance Company Canada American International Specialty Lines Insurance Company AIU Insurance Company Granite State Insurance Company Lexington Insurance Company National Union Fire Insurance Company of Pittsburgh PA New Hampshire Insurance Company Canada The Insuran	14125	Exhibit D - Contingent Expunge
American Home Assurance Company American Home Assurance Company Canada American International Specialty Lines Insurance Company AIU Insurance Company Granite State Insurance Company Lexington Insurance Company National Union Fire Insurance Company of Pittsburgh PA New Hampshire Insurance Company Canada The Insuran	14127	Exhibit D - Contingent Expunge
American Home Assurance Company American Home Assurance Company Canada Chartis Specialty Lines Insurance Company et al	14898	Exhibit D - Contingent Expunge
American Home Assurance Company American Home Assurance Company Canada Chartis Specialty Lines Insurance Company et al	14899	Exhibit D - Contingent Expunge
American Home Assurance Company American Home Assurance Company Canada et al	10202	Exhibit D - Contingent Expunge
American Home Assurance Company American Home Assurance Company Canada et al	10203	Exhibit D - Contingent Expunge
American Home Assurance Company American Home Assurance Company Canada et al	10204	Exhibit D - Contingent Expunge
American Home Assurance Company American Home Assurance Company Canada et al	10205	Exhibit D - Contingent Expunge
American Home Assurance Company American Home Assurance Company Canada et al	10206	Exhibit D - Contingent Expunge
American Home Assurance Company American Home Assurance Company Canada et al	10207	Exhibit D - Contingent Expunge

American Home Assurance Company et al and Certain	14151	Exhibit D - Contingent Expunge
American Home Assurance Company et al and Certain	14152	Exhibit D - Contingent Expunge
Other Affiliates of the AIU Holdings Inc		
Barbara S Feigin	15084	Exhibit D - Contingent Expunge
California Self Insurers Security Fund	11721	Exhibit D - Contingent Expunge
California Self Insurers Security Fund	11811	Exhibit D - Contingent Expunge
California Self Insurers Security Fund	14971	Exhibit D - Contingent Expunge
California Self Insurers Security Fund	14973	Exhibit D - Contingent Expunge
California Self Insurers Security Fund	15004	Exhibit D - Contingent Expunge
California Self Insurers Security Fund	15030	Exhibit D - Contingent Expunge
PO Box 22510		
Sacramento, CA 95822		
California Self Insurers Security Fund	15031	Exhibit D - Contingent Expunge
Central Telephone Company Nevada	6947	Exhibit C - Books & Records Expunge
Central Telephone Company of Texas	6945	Exhibit C - Books & Records Expunge
Central Telephone Company of Virginia	6944	Exhibit C - Books & Records Expunge
Don R Kornstein	15067	Exhibit D - Contingent Expunge
Embarq Florida Inc	6951	Exhibit C - Books & Records Expunge
Embarq Minnesota Inc	6952	Exhibit C - Books & Records Expunge
Frank G Berardino	14751	Exhibit C - Books & Records Expunge
KING, BRAD	3637	Exhibit C - Books & Records Expunge
Liberty Mutual Fire Insurance Company and Liberty Mutual Insurance Company	14405	Exhibit D - Contingent Expunge
NFL Enterprises LLC	9377	Exhibit E - Fixed Claims
Old Republic Insurance Company of Canada	7386	Exhibit D - Contingent Expunge
Old Republic Insurance Company of Canada	14367	Exhibit D - Contingent Expunge
Old Republic Insurance Company	7368	Exhibit D - Contingent Expunge
Old Republic Insurance Company	7369	Exhibit D - Contingent Expunge
Old Republic Insurance Company	7370	Exhibit D - Contingent Expunge
Old Republic Insurance Company	7372	Exhibit D - Contingent Expunge
Old Republic Insurance Company	7373	Exhibit D - Contingent Expunge
Old Republic Insurance Company	7374	Exhibit D - Contingent Expunge
Old Republic Insurance Company	7375	Exhibit D - Contingent Expunge
Old Republic Insurance Company	7377	Exhibit D - Contingent Expunge
Old Republic Insurance Company	7378	Exhibit D - Contingent Expunge
Old Republic Insurance Company	7379	Exhibit D - Contingent Expunge
Old Republic Insurance Company	7380	Exhibit D - Contingent Expunge
Old Republic Insurance Company	7381	Exhibit D - Contingent Expunge
Old Republic Insurance Company	7382	Exhibit D - Contingent Expunge
Old Republic Insurance Company	7383	Exhibit D - Contingent Expunge
Old Republic Insurance Company	7384	Exhibit D - Contingent Expunge
Old Republic Insurance Company	7385	Exhibit D - Contingent Expunge
Old Republic Insurance Company	13899	Exhibit D - Contingent Expunge
Old Republic Insurance Company	13901	Exhibit D - Contingent Expunge
Old Republic Insurance Company	14089	Exhibit D - Contingent Expunge
Old Republic Insurance Company	14090	Exhibit D - Contingent Expunge
Old Republic Insurance Company	14091	Exhibit D - Contingent Expunge
Old Republic Insurance Company	14094	Exhibit D - Contingent Expunge
Old Republic Insurance Company	14144	Exhibit D - Contingent Expunge
Old Republic Insurance Company	14214	Exhibit D - Contingent Expunge
Old Republic Insurance Company	14215	Exhibit D - Contingent Expunge
Old Republic Insurance Company	14350	Exhibit D - Contingent Expunge
Old Republic Insurance Company	14368	Exhibit D - Contingent Expunge
Old Republic Insurance Company	14369	Exhibit D - Contingent Expunge
Old Republic Insurance Company	14370	Exhibit D - Contingent Expunge
Old Republic Insurance Company	14371	Exhibit D - Contingent Expunge
Old Republic Insurance Company	14373	Exhibit D - Contingent Expunge
Old Republic Insurance Company	14374	Exhibit D - Contingent Expunge

Reginald D Hedgebeth	15088	Exhibit D - Contingent Expunge
Reginald D Hedgebeth	15089	Exhibit D - Contingent Expunge
Reginald D Hedgebeth	15091	Exhibit D - Contingent Expunge
Ronald M Brill	15070	Exhibit D - Contingent Expunge
Safeco Insurance Company of America	7978	Exhibit D - Contingent Expunge
Safeco Insurance Company of America	8106	Exhibit D - Contingent Expunge
Safeco Insurance Company of America	8113	Exhibit D - Contingent Expunge
Safeco Insurance Company of America	8121	Exhibit D - Contingent Expunge
Safeco Insurance Company of America	14268	Exhibit D - Contingent Expunge
Safeco Insurance Company of America	14972	Exhibit D - Contingent Expunge
SHERATON ATLANTIC CITY	2446	Exhibit C - Books & Records Expunge
Turner Broadcasting System, Inc	14467	Exhibit C - Books & Records Expunge
Walter Lee Swain Jr	14487	Exhibit C - Books & Records Expunge
Webb, Susanna Mae	1686	Exhibit C - Books & Records Expunge

In re Circuit City Stores, Inc., et al.
Case No. 08-35653 (KRH)
EXHIBIT C

BOOKS AND RECORDS CLAIMS TO BE EXPUNGED (ADMINISTRATIVE/SECURED/PRIORITY PORTION OF CLAIM ONLY)						
Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor	Comments
17-Dec-08	1686	Webb, Susanna Mae 2929 N MacArthur Dr No 160 Tracy, CA 95376		unliquidated (priority)	Circuit City Stores, Inc. 08-35653	Debtors' books and records show no liability to claimant. Accordingly, the entire claim should be expunged.
05-Jan-09	2446	SHERATON ATLANTIC CITY 2 MISS AMERICAN WAY ATLANTIC CITY, NJ 08401		unliquidated (priority)	Circuit City Stores, Inc. 08-35653	Debtors' books and records show no liability to claimant. Accordingly, the entire claim should be expunged.
13-Jan-09	3637	KING, BRAD 22628 U S HIGHWAY 70 WILSON, OK 73463		unliquidated (priority)	Circuit City Stores, Inc. 08-35653	Debtors' books and records show no liability to claimant. Accordingly, the entire claim should be expunged.
05-Jan-09	4721	Alabama Power Company Eric T Ray Balch & Bingham LLP PO Box 306 Birmingham, AL 35201		unliquidated (priority)	Circuit City Stores, Inc. 08-35653	Debtors' books and records show no administrative liability to claimant. Accordingly, the administrative portion claim should be expunged. There is an unsecured component of the claim, which is not currently the subject of an objection.
25-Jan-09	6944	Central Telephone Company of Virginia PO Box 7971 Shawnee Mission, KS 66207-0971		unliquidated (priority)	Circuit City Stores, Inc. 08-35653	Debtors' books and records show no administrative liability to claimant. Accordingly, the administrative portion claim should be expunged. There is an unsecured component of the claim, which is not currently the subject of an objection.
25-Jan-09	6945	Central Telephone Company of Texas PO Box 7971 Shawnee Mission, KS 66207-0971		unliquidated (priority)	Circuit City Stores, Inc. 08-35653	Debtors' books and records show no administrative liability to claimant. Accordingly, the administrative portion claim should be expunged. There is an unsecured component of the claim, which is not currently the subject of an objection.
25-Jan-09	6947	Central Telephone Company Nevada PO Box 7971 Shawnee Mission, KS 66207-0971		unliquidated (priority)	Circuit City Stores, Inc. 08-35653	Debtors' books and records show no administrative liability to claimant. Accordingly, the administrative portion claim should be expunged. There is an unsecured component of the claim, which is not currently the subject of an objection.

25-Jan-09	6951	Embarq Florida Inc PO Box 7971 Shawnee Mission, KS 66207-0971	Embarq Florida Inc 100 Centurytel Dr Monroe, LA 71203	unliquidated (priority)	Circuit City Stores, Inc. 08-35653	Debtors' books and records show no administrative liability to claimant. Accordingly, the administrative portion claim should be expunged. There is an unsecured component of the claim, which is not currently the subject of an objection.
25-Jan-09	6952	Embarq Minnesota Inc PO Box 7971 Shawnee Mission, KS 66207-0971		unliquidated (priority)	Circuit City Stores, Inc. 08-35653	Debtors' books and records show no administrative liability to claimant. Accordingly, the administrative portion claim should be expunged. There is an unsecured component of the claim, which is not currently the subject of an objection.
08-Jul-09	14467	Turner Broadcasting System, Inc Lawrence S Burnat Schreeder Wheeler & Flint LLP 1100 Peachtree St Ste 800 Atlanta, GA 30309		unliquidated (priority)	Circuit City Stores, Inc. 08-35653	Debtors' books and records show no administrative liability to claimant. Accordingly, the administrative portion claim should be expunged. There is an unsecured component of the claim, which is not currently the subject of an objection.
01-Jul-09	14487	Walter Lee Swain Jr 756 Granite Ridge Dr Ft Worth, TX 76179	Swain Jr, Walter Lee 756 Granite Ridge Drive Fort Worth, TX 76179	unliquidated (administrative)	Circuit City Stores, Inc. 08-35653	Debtors' books and records show no liability to claimant. Accordingly, the entire claim should be expunged.
01-Dec-09	14751	Frank G Berardino 24 Staaf Rd Saugus, MA 01906		unliquidated (administrative)	Circuit City Stores, Inc. 08-35653	Debtors' books and records show no liability to claimant. Accordingly, the entire claim should be expunged.

In re Circuit City Stores, Inc., et al.
Case No. 08-35653 (KRH)
EXHIBIT D

CONTINGENT CLAIMS TO BE EXPUNGED

Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor
28-Jan-09	7368	Old Republic Insurance Company c/o Margaret Anderson Fox Heftir Swibel Levin & Carroll LLP 200 W Madison St Ste 3000 Chicago, IL 60606	Old Republic Risk Management Inc Lawrence J Francione 445 S Moorland Rd Ste 300 Brookfield, WI 53005	unliquidated (unsecured); unliquidated (secured)	PRAHS, INC. 08-35670
28-Jan-09	7369	Old Republic Insurance Company c/o Margaret Anderson Fox Heftir Swibel Levin & Carroll LLP 200 W Madison St Ste 3000 Chicago, IL 60606	Old Republic Risk Management Inc Lawrence J Francione 445 S Moorland Rd Ste 300 Brookfield, WI 53005	unliquidated (unsecured); unliquidated (secured)	Patapsco Designs, Inc. 08-35667
28-Jan-09	7370	Old Republic Insurance Company c/o Margaret Anderson Fox Heftir Swibel Levin & Carroll LLP 200 W Madison St Ste 3000 Chicago, IL 60606	Old Republic Risk Management Inc Lawrence J Francione 445 S Moorland Rd Ste 300 Brookfield, WI 53005	unliquidated (unsecured); unliquidated (secured)	Sky Venture Corp. 08-35668
28-Jan-09	7372	Old Republic Insurance Company c/o Margaret Anderson Fox Heftir Swibel Levin & Carroll LLP 200 W Madison St Ste 3000 Chicago, IL 60606	Old Republic Risk Management Inc Lawrence J Francione 445 S Moorland Rd Ste 300 Brookfield, WI 53005	unliquidated (unsecured); unliquidated (secured)	Circuit City Properties, LLC 08-35661
28-Jan-09	7373	Old Republic Insurance Company c/o Margaret Anderson Fox Heftir Swibel Levin & Carroll LLP 200 W Madison St Ste 3000 Chicago, IL 60606	Old Republic Risk Management Inc Lawrence J Francione 445 S Moorland Rd Ste 300 Brookfield, WI 53005	unliquidated (unsecured); unliquidated (secured)	Circuit City Stores PR, LLC 08-35660
28-Jan-09	7374	Old Republic Insurance Company c/o Margaret Anderson Fox Heftir Swibel Levin & Carroll LLP 200 W Madison St Ste 3000 Chicago, IL 60606	Old Republic Risk Management Inc Lawrence J Francione 445 S Moorland Rd Ste 300 Brookfield, WI 53005	unliquidated (unsecured); unliquidated (secured)	Courchevel, LLC 08-35664

28-Jan-09	7375	Old Republic Insurance Company c/o Margaret Anderson Fox Heftir Swibel Levin & Carroll LLP 200 W Madison St Ste 3000 Chicago, IL 60606	Old Republic Risk Management Inc Lawrence J Francione 445 S Moorland Rd Ste 300 Brookfield, WI 53005	unliquidated (unsecured); unliquidated (secured)	CC Aviation, LLC 08-35658
28-Jan-09	7377	Old Republic Insurance Company c/o Margaret Anderson Fox Heftir Swibel Levin & Carroll LLP 200 W Madison St Ste 3000 Chicago, IL 60606	Old Republic Risk Management Inc Lawrence J Francione 445 S Moorland Rd Ste 300 Brookfield, WI 53005	unliquidated (unsecured); unliquidated (secured)	Orbyx Electronics, LLC 08-35662
28-Jan-09	7378	Old Republic Insurance Company c/o Margaret Anderson Fox Heftir Swibel Levin & Carroll LLP 200 W Madison St Ste 3000 Chicago, IL 60606	Old Republic Risk Management Inc Lawrence J Francione 445 S Moorland Rd Ste 300 Brookfield, WI 53005	unliquidated (unsecured); unliquidated (secured)	Circuit City Purchasing Company, LLC 08-35657
28-Jan-09	7379	Old Republic Insurance Company c/o Margaret Anderson Fox Heftir Swibel Levin & Carroll LLP 200 W Madison St Ste 3000 Chicago, IL 60606	Old Republic Risk Management Inc Lawrence J Francione 445 S Moorland Rd Ste 300 Brookfield, WI 53005	unliquidated (unsecured); unliquidated (secured)	Mayland MN, LLC 08-35666
28-Jan-09	7380	Old Republic Insurance Company c/o Margaret Anderson Fox Heftir Swibel Levin & Carroll LLP 200 W Madison St Ste 3000 Chicago, IL 60606	Old Republic Risk Management Inc Lawrence J Francione 445 S Moorland Rd Ste 300 Brookfield, WI 53005	unliquidated (unsecured); unliquidated (secured)	XSSStuff, LLC 08-35669
28-Jan-09	7381	Old Republic Insurance Company c/o Margaret Anderson Fox Heftir Swibel Levin & Carroll LLP 200 W Madison St Ste 3000 Chicago, IL 60606	Old Republic Risk Management Inc Lawrence J Francione 445 S Moorland Rd Ste 300 Brookfield, WI 53005	unliquidated (unsecured); unliquidated (secured)	CC Distribution Company of Virginia, Inc. 08-35659
28-Jan-09	7382	Old Republic Insurance Company c/o Margaret Anderson Fox Heftir Swibel Levin & Carroll LLP 200 W Madison St Ste 3000 Chicago, IL 60606	Old Republic Risk Management Inc Lawrence J Francione 445 S Moorland Rd Ste 300 Brookfield, WI 53005	unliquidated (unsecured); unliquidated (secured)	Circuit City Stores West Coast, Inc. 08-35654

28-Jan-09	7383	Old Republic Insurance Company c/o Margaret Anderson Fox Hefer Swibel Levin & Carroll LLP 200 W Madison St Ste 3000 Chicago, IL 60606	Old Republic Risk Management Inc Lawrence J Francione 445 S Moorland Rd Ste 300 Brookfield, WI 53005	unliquidated (unsecured); unliquidated (secured)	Kinzer Technology, LLC 08-35663
28-Jan-09	7384	Old Republic Insurance Company c/o Margaret Anderson Fox Hefer Swibel Levin & Carroll LLP 200 W Madison St Ste 3000 Chicago, IL 60606	Old Republic Risk Management Inc Lawrence J Francione 445 S Moorland Rd Ste 300 Brookfield, WI 53005	unliquidated (unsecured); unliquidated (secured)	Circuit City Stores, Inc. 08-35653
28-Jan-09	7385	Old Republic Insurance Company c/o Margaret Anderson Fox Hefer Swibel Levin & Carroll LLP 200 W Madison St Ste 3000 Chicago, IL 60606	Old Republic Risk Management Inc Lawrence J Francione 445 S Moorland Rd Ste 300 Brookfield, WI 53005	unliquidated (unsecured); unliquidated (secured)	Abbott Advertising Agency, Inc. 08-35665
28-Jan-09	7386	Old Republic Insurance Company of Canada c/o Margaret Anderson Fox Hefer Swibel Levin & Carroll LLP 200 W Madison St Ste 3000 Chicago, IL 60606	Paul M Field Old Republic Insurance Company of Canada 100 King St West Box 557 Hamilton, ON L8N 3K9 Canada	unliquidated (unsecured); unliquidated (secured)	Circuit City Stores, Inc. 08-35653
29-Jan-09	7978	Safeco Insurance Company of America c/o George J Bachrach Whiteford Taylor & Preston LLP 7 St Paul St Baltimore, MD 21202-1636	Safeco Surety Caryn Mohan Maxfield Senior Surety Claims Representative 2800 W Higgins Rd Ste 1000 Hoffman Estates, IL 60169	unliquidated (priority); unliquidated (secured)	Circuit City Stores, Inc. 08-35653
29-Jan-09	8106	Safeco Insurance Company of America c/o George J Bachrach Whiteford Taylor & Preston LLP 7 St Paul St Baltimore, MD 21202-1636	Safeco Surety Caryn Mohan Maxfield Senior Surety Claims Representative 2800 W Higgins Rd Ste 1000 Hoffman Estates, IL 60169	unliquidated (priority); unliquidated (secured)	Circuit City Stores PR, LLC 08-35660

29-Jan-09	8113	Safeco Insurance Company of America c/o George J Bachrach Whiteford Taylor & Preston LLP 7 St Paul St Baltimore, MD 21202-1636	Safeco Surety Caryn Mohan Maxfield Senior Surety Claims Representative 2800 W Higgins Rd Ste 1000 Hoffman Estates, IL 60169	unliquidated (priority); unliquidated (secured)	Circuit City Purchasing Company, LLC 08-35657
29-Jan-09	8121	Safeco Insurance Company of America c/o George J Bachrach Whiteford Taylor & Preston LLP 7 St Paul St Baltimore, MD 21202-1636	Safeco Surety Caryn Mohan Maxfield Senior Surety Claims Representative 2800 W Higgins Rd Ste 1000 Hoffman Estates, IL 60169	unliquidated (priority); unliquidated (secured)	Circuit City Stores West Coast, Inc. 08-35654
30-Jan-09	10202	American Home Assurance Company American Home Assurance Company Canada et al David A Levin Authorized Representative AIG Bankruptcy Collections 70 Pine St 28th Fl New York NY 10270		unliquidated (unsecured); unliquidated (secured)	Circuit City Stores, Inc. 08-35653
30-Jan-09	10203	American Home Assurance Company American Home Assurance Company Canada et al David A Levin Authorized Representative AIG Bankruptcy Collections 70 Pine St 28th Fl New York NY 10270		unliquidated (unsecured); unliquidated (secured)	InterTAN, Inc. 08-35655
30-Jan-09	10204	American Home Assurance Company American Home Assurance Company Canada et al David A Levin Authorized Representative AIG Bankruptcy Collections 70 Pine St 28th Fl New York NY 10270		unliquidated (unsecured); unliquidated (secured)	Circuit City Stores West Coast, Inc. 08-35654

30-Jan-09	10205	American Home Assurance Company American Home Assurance Company Canada et al David A Levin Authorized Representative AIG Bankruptcy Collections 70 Pine St 28th Fl New York NY 10270		unliquidated (unsecured); unliquidated (secured)	Circuit City Properties, LLC 08-35661
30-Jan-09	10206	American Home Assurance Company American Home Assurance Company Canada et al David A Levin Authorized Representative AIG Bankruptcy Collections 70 Pine St 28th Fl New York NY 10270		unliquidated (unsecured); unliquidated (secured)	Circuit City Purchasing Company, LLC 08-35657
30-Jan-09	10207	American Home Assurance Company American Home Assurance Company Canada et al David A Levin Authorized Representative AIG Bankruptcy Collections 70 Pine St 28th Fl New York NY 10270		unliquidated (unsecured); unliquidated (secured)	Circuit City Stores PR, LLC 08-35660
06-Mar-09	11721	California Self Insurers Security Fund Louise J Cisz Esq Gina Fornario Esq Nixon Peabody LLP One Embarcadero Ctr 18th Fl San Francisco CA 94111		unliquidated (priority); unliquidated (secured)	Circuit City Stores, Inc. 08-35653
06-Mar-09	11811	California Self Insurers Security Fund Louise J Cisz Esq Gina Fornario Esq Nixon Peabody LLP One Embarcadero Ctr 18th Fl San Francisco CA 94111		unliquidated (priority); unliquidated (secured)	Circuit City Stores West Coast, Inc. 08-35654
30-Jun-09	13899	Old Republic Insurance Company c/o Margaret Anderson Fox Hefter Swibel Levin & Carroll LLP 200 W Madison St Ste 3000 Chicago IL 60606		unliquidated (administrative)	Circuit City Stores, Inc. 08-35653

30-Jun-09	13901	Old Republic Insurance Company c/o Margaret Anderson Fox Hefer Swibel Levin & Carroll LLP 200 W Madison St Ste 3000 Chicago, IL 60606	unliquidated (administrative)	Circuit City Stores West Coast, Inc. 08-35654
30-Jun-09	14089	Old Republic Insurance Company c/o Margaret Anderson Fox Hefer Swibel Levin & Carroll LLP 200 W Madison St Ste 3000 Chicago, IL 60606	unliquidated (administrative)	Circuit City Purchasing Company, LLC 08-35657
30-Jun-09	14090	Old Republic Insurance Company c/o Margaret Anderson Fox Hefer Swibel Levin & Carroll LLP 200 W Madison St Ste 3000 Chicago, IL 60606	unliquidated (administrative)	Circuit City Properties, LLC 08-35661
30-Jun-09	14091	Old Republic Insurance Company c/o Margaret Anderson Fox Hefer Swibel Levin & Carroll LLP 200 W Madison St Ste 3000 Chicago, IL 60606	unliquidated (administrative)	Courchevel, LLC 08-35664
30-Jun-09	14094	Old Republic Insurance Company c/o Margaret Anderson Fox Hefer Swibel Levin & Carroll LLP 200 W Madison St Ste 3000 Chicago, IL 60606	unliquidated (administrative)	Circuit City Stores PR, LLC 08-35660

30-Jun-09	14124	American Home Assurance Company American Home Assurance Company Canada American International Specialty Lines Insurance Company AIU Insurance Company Granite State Insurance Company Lexington Insurance Company National Union Fire Insurance Company of Pittsburgh PA New Hampshire Insurance Company Canada The Insuran Attn Michelle A Levitt 175 Water St 18th Fl New York, NY 10038	unliquidated (administrative) 08-35661	Circuit City Properties, LLC
30-Jun-09	14125	American Home Assurance Company American Home Assurance Company Canada American International Specialty Lines Insurance Company AIU Insurance Company Granite State Insurance Company Lexington Insurance Company National Union Fire Insurance Company of Pittsburgh PA New Hampshire Insurance Company Canada The Insuran Attn Michelle A Levitt 175 Water St 18th Fl New York, NY 10038	unliquidated (administrative) 08-35657	Circuit City Purchasing Company, LLC 08-35657

30-Jun-09	14126	American Home Assurance Company American Home Assurance Company Canada American International Specialty Lines Insurance Company AIU Insurance Company Granite State Insurance Company Lexington Insurance Company National Union Fire Insurance Company of Pittsburgh PA New Hampshire Insurance Company Canada The Insuran Attn Michelle A Levitt 175 Water St 18th Fl New York, NY 10038	unliquidated (administrative) 08-35655	InterTAN, Inc.
30-Jun-09	14127	American Home Assurance Company American Home Assurance Company Canada American International Specialty Lines Insurance Company AIU Insurance Company Granite State Insurance Company Lexington Insurance Company National Union Fire Insurance Company of Pittsburgh PA New Hampshire Insurance Company Canada The Insuran Attn Michelle A Levitt 175 Water St 18th Fl New York, NY 10038	unliquidated (administrative) 08-35654	Circuit City Stores West Coast, Inc. 08-35654
30-Jun-09	14144	Old Republic Insurance Company c/o Margaret Anderson Fox Heftel Swibel Levin & Carroll LLP 200 W Madison St Ste 3000 Chicago, IL 60606	unliquidated (administrative) 08-35667	Patapsco Designs, Inc. 08-35667

30-Jun-09	14151	American Home Assurance Company et al and Certain Other Affiliates of the AIU Holdings Inc Attn Michelle A Levitt Esq Law Dept 175 Water St 18th Fl New York NY 10038	unliquidated (administrative)	Circuit City Stores, Inc. 08-35653
30-Jun-09	14152	American Home Assurance Company et al and Certain Other Affiliates of the AIU Holdings Inc Attn Michelle A Levitt Esq Law Dept 175 Water St 18th Fl New York NY 10038	unliquidated (administrative)	Circuit City Stores PR, LLC 08-35660
30-Jun-09	14214	Old Republic Insurance Company c/o Margaret Anderson Fox Heftel Swibel Levin & Carroll LLP 200 W Madison St Ste 3000 Chicago IL 60606	unliquidated (administrative)	Kinzer Technology, LLC 08-35663
30-Jun-09	14215	Old Republic Insurance Company c/o Margaret Anderson Fox Heftel Swibel Levin & Carroll LLP 200 W Madison St Ste 3000 Chicago IL 60606	unliquidated (administrative)	PRAHS, INC. 08-35670
29-Jun-09	14268	Safeco Insurance Company of America c/o George J Bachrach Whiteford Taylor & Preston LLP 7 St Paul St Baltimore MD 21202-1636	unliquidated (administrative)	Circuit City Stores, Inc. 08-35653
30-Jun-09	14350	Old Republic Insurance Company c/o Margaret Anderson Fox Heftel Swibel Levin & Carroll LLP 200 W Madison St Ste 3000 Chicago IL 60606	unliquidated (administrative)	Mayland MN, LLC 08-35666

30-Jun-09	14367	Old Republic Insurance Company of Canada c/o Margaret Anderson Fox Heftir Swibel Levin & Carroll LLP 200 W Madison St Ste 3000 Chicago, IL 60606	unliquidated (administrative)	Circuit City Stores, Inc. 08-35653
30-Jun-09	14368	Old Republic Insurance Company c/o Margaret Anderson Fox Heftir Swibel Levin & Carroll LLP 200 W Madison St Ste 3000 Chicago, IL 60606	unliquidated (administrative)	Orbyx Electronics, LLC 08-35662
30-Jun-09	14369	Old Republic Insurance Company c/o Margaret Anderson Fox Heftir Swibel Levin & Carroll LLP 200 W Madison St Ste 3000 Chicago, IL 60606	unliquidated (administrative)	Sky Venture Corp. 08-35668
30-Jun-09	14370	Old Republic Insurance Company c/o Margaret Anderson Fox Heftir Swibel Levin & Carroll LLP 200 W Madison St Ste 3000 Chicago, IL 60606	unliquidated (administrative)	Abbott Advertising Agency, Inc. 08-35665
30-Jun-09	14371	Old Republic Insurance Company c/o Margaret Anderson Fox Heftir Swibel Levin & Carroll LLP 200 W Madison St Ste 3000 Chicago, IL 60606	unliquidated (administrative)	XSStruff, LLC 08-35669
30-Jun-09	14373	Old Republic Insurance Company c/o Margaret Anderson Fox Heftir Swibel Levin & Carroll LLP 200 W Madison St Ste 3000 Chicago, IL 60606	unliquidated (administrative)	CC Aviation, LLC 08-35658
30-Jun-09	14374	Old Republic Insurance Company c/o Margaret Anderson Fox Heftir Swibel Levin & Carroll LLP 200 W Madison St Ste 3000 Chicago, IL 60606	unliquidated (administrative)	CC Distribution Company of Virginia, Inc. 08-35659

01-Jul-09	14405	Liberty Mutual Fire Insurance Company and Liberty Mutual Insurance Company Attn Toni Price Jackson Walker LLP 112 E Pecan St Ste 2400 San Antonio, TX 78205	unliquidated (administrative)	Circuit City Stores, Inc. 08-35653
31-Mar-10	14898	American Home Assurance Company American Home Assurance Company Canada Chartis Specialty Lines Insurance Company et al Michelle A Levitt Authorized Representative 175 Water St 18th Fl New York, NY 10038	unliquidated (administrative)	Circuit City Stores, Inc. 08-35653
31-Mar-10	14899	American Home Assurance Company American Home Assurance Company Canada Chartis Specialty Lines Insurance Company et al Michelle A Levitt Authorized Representative 175 Water St 18th Fl New York, NY 10038	unliquidated (administrative)	Circuit City Stores, Inc. 08-35653
31-Mar-10	14971	California Self Insurers Security Fund PO Box 22510 Sacramento, CA 95822	California Self Insurers Security Fund Louis J Cisz III Nixon Peabody LLP One Embarcadero Ctr 18th Fl Ste 1800 San Francisco, CA 94111	unliquidated (administrative)
29-Mar-10	14972	Safeco Insurance Company of America George J Bachrach Wright Constable & Skeen LLP 100 N Charles St Ste 1600 Baltimore, MD 21201	unliquidated (administrative)	Circuit City Stores, Inc. 08-35653

31-Mar-10	14973	California Self Insurers Security Fund PO Box 22510 Sacramento, CA 95822	California Self Insurers Security Fund Louis J Cisz III Nixon Peabody LLP One Embarcadero Ctr 18th Fl Ste 1800 San Francisco, CA 94111	unliquidated (administrative)	Circuit City Stores West Coast, Inc. 08-35654
07-Apr-10	15004	California Self Insurers Security Fund PO Box 22510 Sacramento, CA 95822	California Self Insurers Security Fund Louis J Cisz III Nixon Peabody LLP One Embarcadero Ctr 18th Fl Ste 1800 San Francisco, CA 94111	unliquidated (administrative)	Circuit City Stores, Inc. 08-35653
13-May-10	15030	California Self Insurers Security Fund PO Box 22510 Sacramento, CA 95822	California Self Insurers Security Fund Louis J Cisz III Nixon Peabody LLP One Embarcadero Ctr 18th Fl Ste 1800 San Francisco, CA 94111	unliquidated (administrative)	Circuit City Stores West Coast, Inc. 08-35654
13-May-10	15031	California Self Insurers Security Fund PO Box 22510 Sacramento, CA 95822	California Self Insurers Security Fund Louis J Cisz III Nixon Peabody LLP One Embarcadero Ctr 18th Fl Ste 1800 San Francisco, CA 94111	unliquidated (administrative)	Circuit City Stores, Inc. 08-35653
05-Aug-10	15067	Don R Kornstein 825 Lakeshore Blvd Incline Village, NV 89451	San Francisco, CA 94111	unliquidated (administrative)	Circuit City Stores, Inc. 08-35653
06-Aug-10	15070	Ronald M Brill Ron Brill 225 N Chambord Dr Atlanta, GA 30327		unliquidated (administrative)	Circuit City Stores, Inc. 08-35653

23-Aug-10	15076	Allen B King 310 Wickham Glen Dr Richmond, VA 23238	unliquidated (administrative)	Circuit City Stores, Inc. 08-35653
31-Aug-10	15080	Alan T Kane 35 Talbot Ct Short Hills, NJ 07078	unliquidated (administrative)	Circuit City Stores, Inc. 08-35653
27-Aug-10	15084	Barbara S Feigin 535 E 86th St Apt 7H New York, NY 10028	unliquidated (administrative)	Circuit City Stores, Inc. 08-35653
26-Aug-10	15088	Reginald D Hedgebeth PO Box 6768 Houston, TX 77265-6768	unliquidated (administrative)	Circuit City Stores, Inc. 08-35653
26-Aug-10	15089	Reginald D Hedgebeth PO Box 6768 Houston, TX 77265-6768	unliquidated (administrative)	InterTAN, Inc. 08-35655
26-Aug-10	15091	Reginald D Hedgebeth PO Box 6768 Houston, TX 77265-6768	unliquidated (administrative)	Ventoux International, Inc. 08-35656

In re Circuit City Stores, Inc., et al.
Case No. 08-35653 (K)
EXHIBIT E

BOOKS AND RECORDS CLAIMS TO BE FIXED				MODIFIED CLAIMS			
Date Filed	Claim Number	Name & Address	Additional Notice Address	Claim Amount	Debtor	Comments	
					Proposed Modified Claim	Debtor	
30-Jan-09	9377	NFL Enterprises LLC Attn Menachem O Zelmanovitz Morgan Lewis & Bockius LLP 101 Park Ave New York, NY 10178	NFL ENTERPRISES LLC 280 PARK AVE NEW YORK, NY 10017- 1206	unliquidated (general unsecured); unliquidated (administrative)	Circuit City Stores, Inc. 08-35653 \$800,666.73 (\$711,575.63 (general unsecured))	Circuit City Stores, Inc. 08-35653 \$800,666.73 (\$711,575.63 (general unsecured))	Circuit City Stores, Inc. 08-35653 adminstrative liability to claimant in the amount of \$800,666.73. Accordingly, the administrative portion of the claim should be fixed at that amount. Debtors' books and records show unsecured liability to claimant in the amount of \$711,575.63. Accordingly, the unsecured portion of the claim should be fixed at that amount.